

UNITED STATES DISTRICT COURT
DISTRICT OF MARYLAND

CHAMBERS OF
J. FREDERICK MOTZ
UNITED STATES DISTRICT JUDGE

101 WEST LOMBARD STREET
BALTIMORE, MARYLAND 21201
(410) 962-0782
(410) 962-2698 FAX

April 27, 2007

Memo To Counsel Re: United States of America v. Manuel R. Lagmay
Civil No. JFM-02-2303

Dear Counsel:

This will confirm, as we discussed during the hearing held by telephone yesterday, that I am entering summary judgment on behalf of the United States on count II in the amount of \$153,320.85, plus interest since December 1, 2006.

I am also entering summary judgment on behalf of the United States on count I on the issue of liability. The principal amount due on count I is \$38,443 (the \$86,253 initially assessed by the United States minus the \$47,810 that the Lagmays paid on their 1988 return as received from L & S International Placement Services). This amount will be substantially increased by the penalties and interest due on it.

I ask Mr. Carroll to submit, on or before May 10, 2007, an affidavit from a representative of the Internal Revenue Service that provides calculations for (1) the interest due as to count II since December 1, 2006, (2) the interest and penalties that accrued up to December 1, 2006 as to the \$38,443 principal amount due on count I; and (3) the interest due as to count I since December 1, 2006.

Very truly yours,

/s/

J. Frederick Motz
United States District Judge